

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

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In re:	:	
	:	PROMESA
THE FINANCIAL OVERSIGHT AND	:	Title III
MANAGEMENT BOARD FOR PUERTO	:	
RICO,	:	
	:	
as representative of,	:	
	:	No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO	:	
RICO, <i>et al.</i>	:	(Jointly Administered)
	:	
Debtors. ¹	:	

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**URGENT UNOPPOSED MOTION SEEKING EXTENSION OF TIME TO
FILE SUPPLEMENTAL VERIFIED STATEMENT OF DELOITTE CONSULTING LLP
AND DELOITTE FINANCIAL ADVISORY SERVICES LLP DISCLOSING
CONNECTIONS TO MATERIAL INTERESTED PARTIES PURSUANT TO
PUERTO RICO RECOVERY ACCURACY IN DISCLOSURE ACT**

To the Honorable United States District Court Judge Laura Taylor Swain:

Deloitte Consulting LLP (“Deloitte Consulting”) and Deloitte Financial Advisory Services LLP (together with Deloitte Consulting, the “Deloitte US Entities”) respectfully submit this motion (the “Motion”) for entry of an order, substantially in the form attached hereto as **Exhibit A**, extending to **October 14, 2022** any applicable time for the Deloitte US Entities to file a

¹ The Debtors in the jointly-administered Title III Cases, along with each Debtor’s respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566- LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

supplemental verified statement(s) pursuant to the to *Order on Motion of the United States Trustee for Amendment of the Third Amended Order Setting Procedures for Interim and Final Compensation and Reimbursement of Expenses of Professionals* [Docket No. 21334] and the *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub. L. No. 117-82 (“PRRADA”). In support of this Motion, the Deloitte US Entities respectfully represent as follows:

BACKGROUND

1. On February 22, 2022, the Oversight Board filed the *Motion of Financial Oversight and Management Board for Puerto Rico Requesting Order Approving Proposed List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosures Act* [ECF No. 20194] (the “PRRADA Motion”), seeking Court approval of a list of material interested parties attached thereto as Exhibit A (the “Initial MIP List”) pursuant to PRRADA.

2. On March 21, 2022, the Court entered its *Order Regarding Proposed List of Material Interested Parties Pursuant to the Puerto Rico Recovery Accuracy in Disclosure Act* [ECF No. 20419], directing the Oversight Board to file an amended MIP List.

3. On March 29, 2020, the Oversight Board filed the *Notice of Filing Amended List of Material Interested Parties Pursuant to Puerto Rico Recovery Accuracy in Disclosures Act* [ECF No. 20458], which attached a list of material interested parties with respect to all Title III Debtors as Exhibit A thereto (the “Amended MIP List”). The Amended MIP List broke out the material interested parties in separate schedules for each of the debtors.

4. On March 30, 2022, the Court entered the Order, which approved the Amended MIP List and directed all professionals to file the disclosures required under PRRADA by May 16, 2022. That deadline was extended for the Deloitte US Entities to June 15, 2022 by Order of this Court dated May 16, 2022 [Docket No. 20807]

5. On June 15, 2022, the Deloitte US Entities timely filed the *Declaration of Kirk Blair Disclosing Connections of Deloitte Consulting LLP and Deloitte Financial Advisory Services LLP to Material Interested Parties Pursuant to Puerto Rico Recovery Accuracy in Disclosure Act* (the “Initial PRRADA Declaration”).

6. Pursuant to paragraph 3 of the *Order on Motion of the United States Trustee for Amendment of the Third Amended Order Setting Procedures for Interim and Final Compensation and Reimbursement of Expenses of Professionals* [Docket No. 21334] (the “Amended Order”), the United States Trustee (the “US Trustee”) provided informal comments and questions on the Initial PRRADA Declaration on or before the August 15, 2022 deadline set by that order.

BASIS FOR RELIEF

7. Paragraph 5 of the Amended Order provides that the US Trustee “may agree to one consensual extension of up to sixty (60) days, where reasonably necessary, to such professionals as may be determined are required to file a PRRADA disclosures.” Because the Deloitte US Entities have already filed their PRRADA disclosures through the Initial PRRADA Declaration, it is not clear that this timeframe is applicable to the Deloitte US Entities. However, the US Trustee did extend any applicable time for submission of a supplemental declaration by the Deloitte US Entities through September 14, 2022.

8. Although the Deloitte US Entities have been working in good faith with the US Trustee to resolve the US Trustee’s questions regarding the content of the Initial PRRADA Declaration, the Deloitte US Entities and the US Trustee have not yet reached agreement on the form of a supplemental declaration that would resolve the US Trustee’s questions.

9. However, given the Deloitte US Entities and the US Trustee are still working to resolve the matters discussed above, the Deloitte US Entities are requesting an additional 30 days,

through October 14, 2022, in order to continue these efforts. That extension is within the 60 days of extension permitted to be granted by the US Trustee without Court approval pursuant to paragraph 5 of the Amended Order. However, the Deloitte US Entities seek approval of that extension at the US Trustee's suggestion and out of an abundance of caution.

12. The US Trustee has indicated that he does not object to this extension of time.

13. No prior request for the relief sought in this Motion has been made to this or any other court.

WHEREFORE the Deloitte US Entities respectfully request the Court to enter the Proposed Order attached hereto as **Exhibit A**, granting the relief requested herein and all other relief that is just and proper.

Dated: September 14, 2022
San Juan, Puerto Rico

Respectfully submitted,

/s/ Alexandra Casellas-Cabrera
Alexandra Casellas-Cabrera
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*Attorneys for Deloitte Consulting LLP and Deloitte
Financial Advisory Services LLP*

Exhibit A

Proposed Order

**UNITED STATES DISTRICT COURT
DISTRICT OF PUERTO RICO**

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In re:	:	
	:	PROMESA
THE FINANCIAL OVERSIGHT AND	:	Title III
MANAGEMENT BOARD FOR PUERTO	:	
RICO,	:	
	:	
as representative of,	:	
	:	No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO	:	
RICO, <i>et al.</i>	:	(Jointly Administered)
	:	
Debtors. ²	:	

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**ORDER EXTENDING TIME TO FILE
SUPPLEMENTAL VERIFIED STATEMENT PURSUANT TO
PUERTO RICO RECOVERY ACCURACY IN DISCLOSURE ACT**

Upon the *Urgent Unopposed Motion Seeking Extension of Time to File a Supplemental Verified Statement of Deloitte Consulting LLP and Deloitte Financial Advisory Services LLP Disclosing Connections to Material Interested Parties Pursuant to Puerto Rico Recovery Accuracy in Disclosure Act* (the “Motion”),³ and the Court having found it has subject matter jurisdiction over this matter pursuant to PROMESA section 306(a); and it appearing that venue is proper

² The Debtors in the jointly-administered Title III Cases, along with each Debtor’s respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566- LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority (“PREPA”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority (“PBA”) (Bankruptcy Case No. 19-BK-5523-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

³ Capitalized terms used but not otherwise defined herein have the meanings given to them in the Motion.

pursuant to PROMESA section 307(a); and the Court having found that the relief requested in the Motion is in the best interests of the Debtors, their creditors, and other parties in interest, it is

HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. The time for Deloitte Consulting LLP and Deloitte Financial Advisory Services LLP to file a supplemental verified statement(s) pursuant to *Order on Motion of the United States Trustee for Amendment of the Third Amended Order Setting Procedures for Interim and Final Compensation and Reimbursement of Expenses of Professionals* [Docket No. 21334] and the *Puerto Rico Recovery Accuracy in Disclosures Act*, Pub. L. No. 117-82 shall be extended **to October 14, 2022**, without prejudice to the right of Deloitte Consulting LLP and Deloitte Financial Advisory Services LLP to request further extensions of time.
3. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.
4. This Order resolves docket entry no. _____.

SO ORDERED.

Dated: _____, 2022
San Juan, Puerto Rico

LAURA TAYLOR SWAIN
United States District Judge